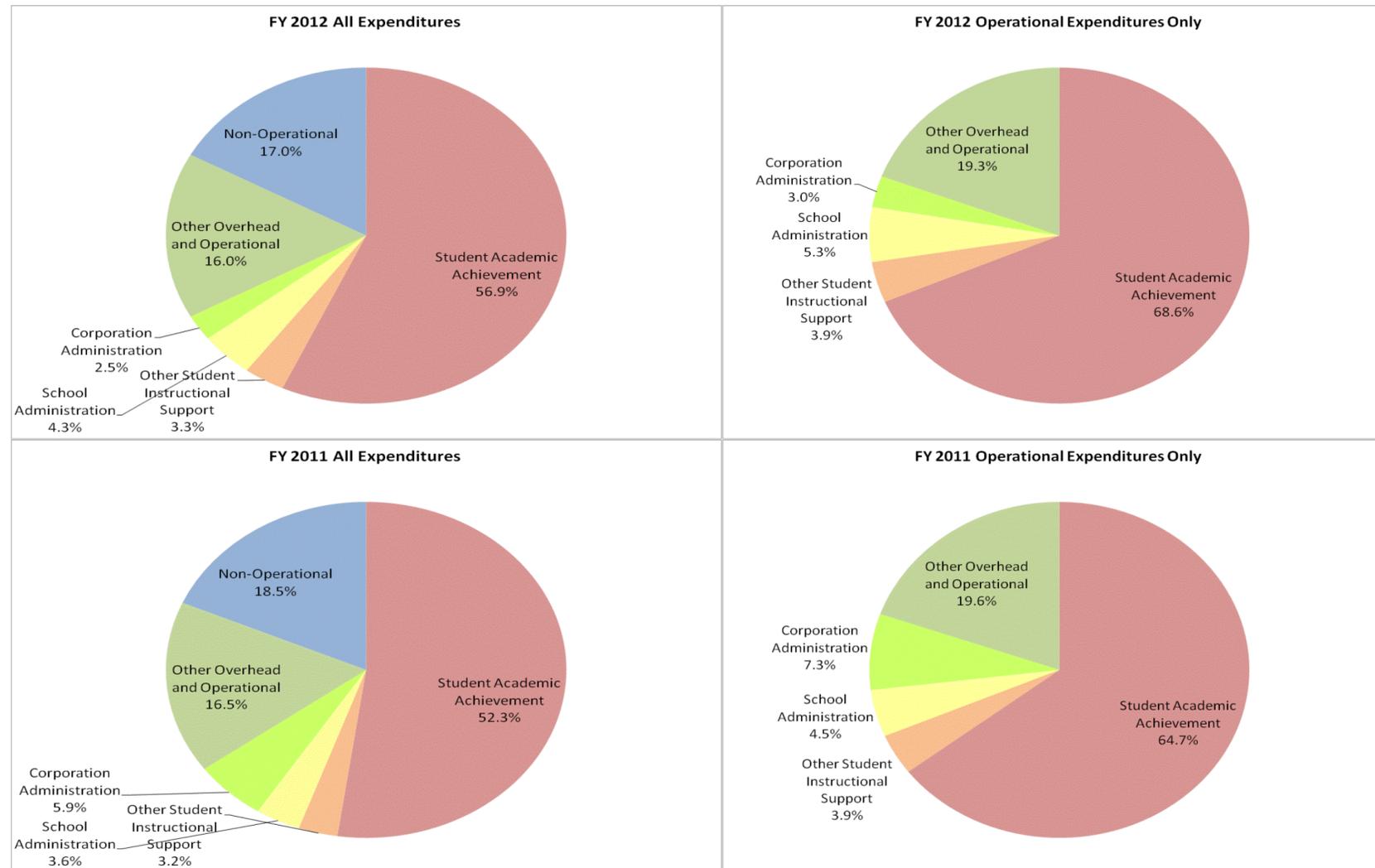


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Greater Clark County Schools (1010)**

Greater Clark County Schools (1010)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$66,887,069	64.3%	\$68,070,717	62.4%	\$65,001,871	52.3%	\$65,759,710	56.9%
Student Instructional Support	\$7,610,998	7.3%	\$8,223,519	7.5%	\$8,450,689	6.8%	\$8,833,927	7.6%
Overhead and Operational	\$19,549,816	18.8%	\$21,191,375	19.4%	\$27,867,060	22.4%	\$21,347,782	18.5%
Nonoperational	\$10,009,643	9.6%	\$11,578,488	10.6%	\$22,951,615	18.5%	\$19,676,569	17.0%
Not Categorized	\$880,167		\$0		\$0		\$0	
Grand Total	\$104,937,693		\$109,064,099		\$124,271,233		\$115,617,987	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	71.6%	70.0%	59.1%	64.5%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Greater Clark County Schools (1010)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$369,874	\$790,301	\$76,953	\$1,224,649	231%	55%	> 500%
	11100 Regular Programs; Elementary	\$14,406,023	\$21,585,797	\$22,312,196	\$21,079,387	46%	-2%	-6%
	11200 Regular Programs; Middle/Junior High	\$7,471,454	\$9,685,807	\$9,345,605	\$9,208,289	23%	-5%	-1%
	11300 Regular Programs; High School	\$7,521,102	\$9,466,991	\$9,808,315	\$10,052,778	34%	6%	2%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$23,628	\$158,972			> 500%
	11410 Vocational Education; Agriculture A	\$48,000	\$62,131	\$16,901	\$56,511	18%	-9%	234%
	11430 Vocational Education; Distributive Education	\$78,170	\$38,121	\$40,960	\$42,686	-45%	12%	4%
	11450 Vocational Education; Consumer and Homemaking	\$396,441	\$431,429	\$382,577	\$236,658	-40%	-45%	-38%
	11470 Vocational Education; Business Education	\$34,864	\$47,924	\$49,349	\$163,554	369%	241%	231%
	11480 Vocational Education; Industrial Education A	\$213,765	\$305,954	\$297,576	\$287,258	34%	-6%	-3%
	11510 Vocational Education; Cooperative Education	\$101,619	\$139,046	\$134,796	\$109,040	7%	-22%	-19%
	11520 Vocational Education; Area School Participation	\$726,240	\$736,739	\$728,501	\$590,920	-19%	-20%	-19%
	11590 Other Vocational Education Programs	\$153,889	\$198,766	\$197,850	\$192,722	25%	-3%	-3%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$116,468	\$173,888			49%
	11630 Regular Programs; Alternative Education Programs; High School	\$342,845	\$452,994	\$445,132	\$400,442	17%	-12%	-10%
	12110 Gifted And Talented; Gifted and Talented	\$216,280	\$218,728	\$196,808	\$229,583	6%	5%	17%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$8,277	\$3,157			-62%
	12210 Mental Disabilities; Mild Mental Disabilities	\$1,059,356	\$1,377,744	\$1,212,060	\$1,250,269	18%	-9%	3%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$410,481	\$818,616	\$751,313	\$631,209	54%	-23%	-16%
	12230 Mental Disabilities; Severe Mental Disabilities	\$907,291	\$2,233,845	\$1,997,213	\$2,201,707	143%	-1%	10%
	12310 Physical Impairment; Orthopedic Impairment	\$377,333	\$510,615	\$514,683	\$556,271	47%	9%	8%
	12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$0	\$59,220			
	12330 Physical Impairment; Visual Impairment	\$129,037	\$172,101	\$176,713	\$144,596	12%	-16%	-18%
	12340 Physical Impairment; Hearing Impairment	\$221,658	\$394,486	\$338,619	\$296,250	34%	-25%	-13%
	12350 Physical Impairment; Homebound	\$122,298	\$189,138	\$162,909	\$140,541	15%	-26%	-14%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$735	\$0	\$0		-100%	
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$2,755,393	\$3,588,226	\$3,471,462	\$4,106,808	49%	14%	18%
	12510 Culturally Different; Communication Disorders	\$669,370	\$1,000,178	\$1,044,900	\$1,140,508	70%	14%	9%
	12520 Culturally Different; Compensatory	\$47,048	\$66,187	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$3,260,247	\$2,499,949	\$2,729,959	\$2,478,936	-24%	-1%	-9%
	12710 Equal Opportunity At Risk	\$384,673	\$401,021	\$213,190	\$55,797	-85%	-86%	-74%
	12810 Special Education Preschool	\$851,602	\$1,598,886	\$1,358,622	\$1,261,491	48%	-21%	-7%
	12900 Other Special Programs	\$504,894	\$563,560	\$980,082	\$1,044,776	107%	85%	7%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$27,844	\$0	\$0	\$0	-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$82,866	\$68,981	\$26,625	\$8,047	-90%	-88%	-70%
	14100 Summer School Programs; Elementary	\$67,404	\$0	\$0	\$0	-100%		
	14200 Summer School Programs; Middle/Junior High School	\$73,078	\$103,694	\$44,059	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$88,334	\$0	\$95,429	\$113,868	29%		19%
	15100 Enrichment Programs; Non-Credit	\$4,373	\$3,506	\$13,048	\$6,122	40%	75%	-53%
	16100 Remediation Testing	\$45,907	\$113,946	\$26,070	\$27,310	-41%	-76%	5%
	16200 Preventive Remediation	\$434,023	\$58,519	\$5,000	\$0	-100%	-100%	-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$1,020,472	\$1,951,981	\$1,187,924	\$1,225,286	20%	-37%	3%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agre	\$0	\$0	\$510,411	\$228,324			-55%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$51,291	\$59,209			15%
	18000 Payments to Governmental Units Outside State	\$9,972	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$947,261	\$1,244,917	\$502,316	\$571,266	-40%	-54%	14%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$70,989	\$0	\$0	\$0	-100%		
	22130 Improvement of Instruction; Instructional Staff Training	\$987,289	\$491,845	\$258,228	\$141,420	-86%	-71%	-45%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$623,054	\$1,088,634	\$936,606	\$853,229	37%	-22%	-9%
	22220 Library/Media Services; School Library	\$1,100,683	\$1,413,313	\$1,243,517	\$1,167,262	6%	-17%	-6%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$195,393	\$0	\$0	\$0	-100%		
	22290 Library/Media Services; Other Educational Media Services	\$1,327	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$436,619	\$472,700	\$456,555		5%	-3%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$66,901	\$26,606			-60%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$144,812	\$40,059			-72%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$31,775	\$30,224	\$8,096	\$1,887	-94%	-94%	-77%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,129,537	\$1,487,646	\$269,967	\$1,247,485	10%	-16%	362%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$878	\$5,257	\$6,903		> 500%	31%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Greater Clark County Schools (1010)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	26497 2007 Account Code - Teachers Retirement Fund	\$2,972,127	\$0	\$0	\$0			
Student Academic Achievement Total		\$53,694,956	\$68,070,717	\$65,001,871	\$65,759,710	22%	-3%	1%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$231,480	\$229,989			-1%
	21120 Attendance and Social Work Services; Attendance Services	\$60,794	\$79,912	\$138,953	\$195,232	221%	144%	41%
	21140 Attendance and Social Work Services; Pupil Accounting	\$103,330	\$64,895	\$65,978	\$60,294	-42%	-7%	-9%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$8,280	\$3,927	\$0		-100%	-100%
	21210 Guidance Services; Service Area Direction	\$78,316	\$14,583	\$0	\$0	-100%	-100%	
	21220 Guidance Services; Counseling Services	\$1,145,004	\$1,484,243	\$1,321,163	\$1,142,530	0%	-23%	-14%
	21250 Guidance Services; Records Maintenance	\$5,451	\$1,805	\$0	\$0	-100%	-100%	
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$0	\$16,000			
	21340 Health Services; Nurse Services	\$354,049	\$512,570	\$553,424	\$528,535	49%	3%	-4%
	21490 Other Psychological Services	\$720,400	\$1,012,113	\$841,866	\$784,719	9%	-22%	-7%
	21810 Special Education Administration; Service Area Direction	\$611,589	\$772,031	\$772,935	\$872,570	43%	13%	13%
	21990 Other Support Services, Students; Other Student Services	\$336	\$3,452	\$0	\$0	-100%	-100%	
	24100 Office of The Principal	\$3,196,590	\$4,237,798	\$4,442,293	\$4,920,061	54%	16%	11%
	24900 Other Support Services, School Administration	\$0	\$31,837	\$78,670	\$83,998		164%	7%
Student Instructional Support Total		\$6,275,858	\$8,223,519	\$8,450,689	\$8,833,927	41%	7%	5%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$48,137	\$142,128	\$131,803	\$102,926	114%	-28%	-22%
	23150 Board of Education; Legal Services	\$156,414	\$232,302	\$241,002	\$229,793	47%	-1%	-5%
	23160 Board of Education; Promotion Expenses	\$8,109	\$13,793	\$12,889	\$5,699	-30%	-59%	-56%
	23210 Executive Administration; Office of The Superintendent	\$205,219	\$266,230	\$382,314	\$387,097	89%	45%	1%
	23220 Executive Administration; Community Relations	\$0	\$0	\$137,355	\$173,867			27%
	23230 Executive Administration; Staff Relations and Negotiations	\$10,000	\$2,729	\$0	\$0	-100%	-100%	
	23290 Executive Administration; Other Executive Administration Services	\$5,562	\$147,791	\$117,266	\$119,166	> 500%	-19%	2%
	25110 Fiscal Services; Office of The Business Manager	\$161,296	\$171,986	\$269,580	\$225,911	40%	31%	-16%
	25120 Fiscal Services; Service Area Direction	\$49,030	\$0	\$101,222	\$79,185	62%		-22%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$117,905	\$116,550	\$123,228	\$125,694	7%	8%	2%
	25150 Fiscal Services; Payroll Services	\$111,108	\$174,492	\$189,544	\$189,801	71%	9%	0%
	25160 Fiscal Services; Financial Accounting	\$0	\$75,994	\$68,264	\$71,297		-6%	4%
	25170 Fiscal Services; Internal Auditing	\$31,931	\$774	\$0	\$0	-100%	-100%	
	25191 Other Fiscal Services; Refund of Revenue	\$6,767	\$14,432	\$4,352,864	\$89,854	> 500%	> 500%	-98%
	25193 Other Fiscal Services; Printed Forms	\$25,950	\$0	\$0	\$0	-100%		
	25195 Other Fiscal Services; Bank Account Service Charge	\$7,531	\$6,281	\$3,285	\$1,010	-87%	-84%	-69%
	25196 Other Fiscal Services; Cash Change	\$10,620	\$0	\$0	\$0	-100%		
	25199 Other Fiscal Services; Other	\$0	\$711,530	\$323,303	\$204,706		-71%	-37%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$76,648	\$111,770	\$119,158	\$122,732	60%	10%	3%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$41,053	\$16,528	\$0	\$0	-100%	-100%	
	25400 Planning, Research, Development and Evaluation	\$5,000	\$0	\$0	\$0	-100%		
	25600 Public Information Services	\$57,458	\$66,815	\$81,262	\$119,236	108%	78%	47%
	25710 Personnel Services; Supervision of Personnel Services	\$92,366	\$129,656	\$189,149	\$153,670	66%	19%	-19%
	25720 Personnel Services; Recruitment and Placement	\$210,290	\$315,316	\$260,220	\$258,502	23%	-18%	-1%
	25740 Personnel Services; Noninstructional Personnel Training	\$234	\$0	\$0	\$0	-100%		
	25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$0	\$146,711	\$178,986			22%
	25910 Judgments	\$5,000	\$0	\$0	\$0	-100%		
	25950 Other Assessments	\$0	\$0	\$14,600	\$0			-100%
	25990 Other Support Services, Central	\$281,384	\$139,869	\$35,600	\$34,653	-88%	-75%	-3%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$308,587	\$402,651	\$355,161	\$331,272	7%	-18%	-7%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$7,149,592	\$6,996,614	\$7,416,702	\$6,608,838	-8%	-6%	-11%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$49,361	\$86,829	\$73,339	\$68,854	39%	-21%	-6%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$413,888	\$804,966	\$631,954	\$682,234	65%	-15%	8%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$4,348	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$486,069	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$23,820	\$24,945	\$13,047	\$12,766	-46%	-49%	-2%
	26600 Operation and Maintenance of Plant Services; Security Services	\$142,831	\$141,030	\$157,996	\$116,988	-18%	-17%	-26%
	26700 Operation and Maintenance of Plant Services; Insurance	\$56,057	\$513,296	\$570,875	\$395,904	> 500%	-23%	-31%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plai	\$82,544	\$111,777	\$385,717	\$110,802	34%	-1%	-71%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Greater Clark County Schools (1010)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	27010 Student Transportation; Service Area Direction	\$219,561	\$298,908	\$322,195	\$309,264	41%	3%	-4%
	27100 Student Transportation; Vehicle Operation	\$1,442,375	\$2,377,199	\$2,621,473	\$2,546,562	77%	7%	-3%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$573,923	\$675,083	\$973,042	\$860,242	50%	27%	-12%
	27400 Student Transportation; Purchase of School Buses	\$180,533	\$622,741	\$724,715	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$33,736	\$191,113	\$251,568	\$146,522	334%	-23%	-42%
	27700 Student Transportation; Contracted Transportation Services	\$1,296,493	\$1,381,790	\$1,361,232	\$1,395,674	8%	1%	3%
	27900 Student Transportation; Other Student Transportation Services	\$88,467	\$0	\$0	\$2,881	-97%		
	31100 Food Services Operations; Service Area Direction	\$537,662	\$760,636	\$879,452	\$837,912	56%	10%	-5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$651,504	\$979,618	\$1,081,861	\$1,085,166	67%	11%	0%
	31300 Food Services Operations; Food Delivery	\$7,880	\$20,853	\$10,253	\$1,904	-76%	-91%	-81%
	31400 Food Services Operations; Food Purchases	\$1,430,485	\$1,691,129	\$1,814,768	\$1,941,628	36%	15%	7%
	31900 Other Food Services	\$226,709	\$253,232	\$921,090	\$1,018,585	349%	302%	11%
Overhead and Operational Total		\$17,131,435	\$21,191,375	\$27,867,060	\$21,347,782	25%	1%	-23%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$41,566	\$46,035			11%
	33400 Athletic Coaches	\$757,626	\$1,023,237	\$1,001,618	\$1,063,305	40%	4%	6%
	33600 Nonpublic School Pupil Services	\$7,964	\$124,812	\$225,878	\$189,730	> 500%	52%	-16%
	33990 Other Community Services; Other	\$24,464	\$39,347	\$3,921	\$7,040	-71%	-82%	80%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$234,843	\$12,000	\$240,037	\$113,748	-52%	> 500%	-53%
	43000 Facilities Acquisition and Construction; Professional Services	\$97,934	\$170,360	\$796,841	\$144,299	47%	-15%	-82%
	45100 Building Acquisition, Construction and Improvements	\$1,385,373	\$1,009,587	\$5,070,610	\$4,092,804	195%	305%	-19%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$565,852	\$157,786	\$0	\$0	-100%	-100%	
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$909,723	\$809,393	\$797,296		-12%	-1%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$20,125	\$63,774	\$0		-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$660	\$15,891	\$2,500	\$3,607	446%	-77%	44%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$76,603	\$432,927	\$49,808		-35%	-88%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,148,130	\$1,484,540	\$2,665,967	\$1,397,167	-35%	-6%	-48%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	-\$7	\$29,406	\$0	\$0		-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$500,000	\$290,000	\$625,000	\$689,281	38%	138%	10%
	52100 Debt Services; Interest on Debt; Bonds	\$5,000	\$388,635	\$732,819	\$704,382	> 500%	81%	-4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$122,055	\$812,191	\$67,207	\$0	-100%	-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,656,108	\$1,740,000	\$5,115,000	\$5,405,000	48%	211%	6%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$2,385,164	\$4,473,399	\$4,358,137		83%	-3%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$48,291	\$55,401			15%
	53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$0	\$2,084	\$1,449			-30%
	54200 Common School Fund; Principal	\$334,368	\$779,424	\$475,117	\$500,550	50%	-36%	5%
	54250 Common School Fund; Interest	\$0	\$109,657	\$57,666	\$57,531		-48%	0%
Nonoperational Total		\$9,840,370	\$11,578,488	\$22,951,615	\$19,676,569	100%	70%	-14%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$1,253,785	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$4,501,232	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$658,985	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$6,363,071	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$18,504	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$4,319,329	\$0	\$0	\$0			
Prorated By Fund Total		\$17,114,906	\$0	\$0	\$0			
Not Categorized								
	11990 Other Regular Programs Heading	\$880,167	\$0	\$0	\$0			
Not Categorized Total		\$880,167	\$0	\$0	\$0			